

**AMENDMENTS TO THE CLAIMS:**

**Please cancel claim 2 without prejudice or disclaimer, and amend the claims as follows:**

1. (Currently Amended) A method of manufacturing a rocker arm for opening and closing a valve, the method comprising ~~the steps of:~~

(a) providing a metallic sheet;

(b) bending the metallic sheet to form a pair of predetermined side wall regions and ~~an~~ a predetermined connecting wall region for connecting the pair of predetermined side wall regions;

(c) first pressing outer sides of the pair of predetermined side wall regions in a connecting direction in which the predetermined connecting wall region extends, respectively, to plastically flow so that a height of the pair of predetermined side wall regions is gradually increased;

(d) second pressing the predetermined connecting wall region so as to be recessed in a height direction perpendicular to the connecting direction; and

alternatively repeating step (c) and (d) plural the first pressing and the second pressing a plurality of times and adjusting pressing forces, whereby a portions of the pair of predetermined side wall regions are made to be a pair of valve guide walls of a valve engaging portion which extends in the height direction, in which the predetermined connecting wall region is made to be a connecting wall of the valve engaging portion, which connects the pair of valve guide walls with each other at an intermediate portion of the pair of valve guide walls in the height direction,

wherein a metal flow continues between the valve guide walls including distal ends thereof and the connecting wall.

2. (Canceled)

3. (New) The method of manufacturing a rocker arm according to claim 1, wherein providing said metallic sheet comprises punching said metallic sheet to form a predetermined

shape having said side wall regions and said connecting wall region.

4. (New) The method of manufacturing a rocker arm according to claim 1, wherein prior to bending said metallic sheet, said metallic sheet is punched to form an opening in the center of said metallic sheet.

5. (New) The method of manufacturing a rocker arm according to claim 1, further comprising:

drawing a central region of a second connecting wall that is disposed on an end of the rocker arm opposite to said predetermined connecting wall region, to form a hemispherical pivot receiving portion.

6. (New) The method of manufacturing a rocker arm according to claim 1, further comprising:

softening annealing the rocker arm after first pressing outer sides of the pair of predetermined side wall regions.

7. (New) The method of manufacturing a rocker arm according to claim 1, wherein said outer sides of said pair of predetermined side wall regions are pressed using a first die.

8. (New) The method of manufacturing a rocker arm according to claim 1, wherein said predetermined connecting wall is pressed using a second die.

9. (New) The method of manufacturing a rocker arm according to claim 1, further comprising:

forming a curvature in the surface of said predetermined connecting wall region using a pressing punch.

10. (New) The method of manufacturing a rocker arm according to claim 7, wherein the

first die is set so that a first portion of the outer sides of the predetermined side wall regions is held, and a second portion of the outer sides of the predetermined side wall regions is pressed toward a center of the rocker arm such that a thickness of the connecting wall regions is increased.

11. (New) The method of manufacturing a rocker arm according to claim 8, wherein during the pressing of said predetermined connecting wall region by the second die, the predetermined side wall regions are made to plastically flow such that a height of the side wall regions increases.

12. (New) The method of manufacturing a rocker arm according to claim 1, wherein the first pressing and the second pressing are done by separate dies.

13. (New) A method of manufacturing a rocker arm for opening and closing a valve, the method comprising:

providing a metallic sheet having a pair of predetermined side wall regions and a predetermined connecting wall region for connecting the pair of predetermined side wall regions;

first pressing outer sides of the pair of predetermined side wall regions in a connecting direction in which the predetermined connecting wall region extends, respectively, to plastically flow so that a height of the pair of predetermined side wall regions is gradually increased;

second pressing the predetermined connecting wall region so as to be recessed in a height direction perpendicular to the connecting direction; and

alternatively repeating the first pressing and the second pressing a plurality of times, whereby portions of the pair of predetermined side wall regions are made to be a pair of valve guide walls of a valve engaging portion which extends in the height direction, in which the predetermined connecting wall region is made to be a connecting wall of the valve engaging portion, which connects the pair of valve guide walls with each other at an intermediate

portion of the pair of valve guide walls in the height direction.

14. (New) A method of manufacturing according to claim 13, wherein a metal flow continues between the valve guide walls including distal ends thereof and the connecting wall.

15. (New) A method of manufacturing according to claim 13, wherein said alternatively repeating is performed so as to adjust pressing forces for a predetermined gradual deformation of said valve engaging portion.